

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

SENATE BILL 615

46TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2003

INTRODUCED BY

John Arthur Smith

AN ACT

RELATING TO TAXATION; PROVIDING A GROSS RECEIPTS TAX DEDUCTION FOR RECEIPTS FROM PROVISION OF MEDICARE SERVICES BY HOSPITALS.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 7-9-77.1 NMSA 1978 (being Laws 1998, Chapter 96, Section 1, as amended) is amended to read:

"7-9-77.1. DEDUCTION--GROSS RECEIPTS TAX--CERTAIN MEDICAL AND HEALTH CARE SERVICES. --

A. Receipts from payments by the United States government or any agency thereof for provision of medical and other health services by medical doctors and ~~[osteopaths]~~ osteopathic physicians or of medical, other health and palliative services by a hospice or hospital to medicare beneficiaries pursuant to the provisions of Title XVIII of the federal Social Security Act may be deducted from gross

underscored material = new
[bracketed material] = del ete

underscored material = new
[bracketed material] = delete

1 receipts.

2 B. For the purposes of this section:

3 (1) "hospice" means a for-profit entity
4 licensed and certified by the department of health as a
5 hospice; ~~[and]~~

6 (2) "hospital" means an entity licensed by the
7 department of health as a hospital; and

8 ~~[(2)]~~ (3) "medical doctors and ~~[osteopaths]~~
9 osteopathic physicians" means persons licensed to practice
10 under Section 61-6-11, ~~[or]~~ 61-6-13, 61-10-11 or 61-10-12 NMSA
11 1978. "

12 Section 2. EFFECTIVE DATE. --The effective date of the
13 provisions of this act is July 1, 2003.

14 - 2 -

15
16
17
18
19
20
21
22
23
24
25